

The Commonwealth of Massachusetts

Name of City or Town

Assessors' Use only

Date Received

Application No.

APPLICATION FOR ABATEMENT OF ☐ REAL PROPERTY TAX
☒ PERSONAL PROPERTY TAX

FISCAL YEAR _____
General Laws Chapter 59 §59

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION (See General Laws Chapter 59 §60)

Return to: Board of Assessors

Must be filed with assessors not later than due
date of first actual (not preliminary) tax payment
for fiscal year.

INSTRUCTIONS: Complete BOTH sides of application. Please print or type.

A. TAXPAYER INFORMATION.

Name(s) of assessed owner: _____

Name(s) and status of applicant (if other than assessed owner) _____

☐ Subsequent owner (acquired title after January 1) on _____

☐ Administrator/executor.

☐ Mortgagee.

☐ Lessee.

☐ Other. Specify.

Mailing address _____

Telephone No. () _____

No. Street

City/Town

Zip Code

Social Security No. _____ (optional) Amounts and dates of tax payments _____

B. PROPERTY IDENTIFICATION. Complete using information as it appears on tax bill.

Tax bill no. _____ Assessed valuation \$ _____

Location _____

No. Street

Description _____

Real: _____ Parcel identification no. (map-block-lot) _____ Land area _____ Class _____

Personal: _____ Property type(s) _____

C. REASON(S) ABATEMENT SOUGHT. Check reason(s) an abatement is warranted and briefly explain why it applies.

Continue explanation on attachment if necessary.

☐ Overvaluation

☐ Incorrect usage classification

☐ Disproportionate assessment

☐ Other. Specify.

Applicant's opinion of: Value \$ _____ Class _____

Explanation _____

FILING THIS FORM DOES NOT STAY THE COLLECTION OF YOUR TAXES. TO AVOID LOSS OF APPEAL RIGHTS OR
ADDITION OF INTEREST AND OTHER COLLECTION CHARGES, THE TAX SHOULD BE PAID AS ASSESSED.

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

D. SIGNATURES.

Subscribed this _____ day of _____, _____	Under penalties of perjury.
Signature of applicant _____	
If not an individual, signature of authorized officer _____	
Title _____	
(print or type) Name _____	Address _____ Telephone _____
If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.	

TAXPAYER INFORMATION ABOUT ABATEMENT PROCEDURE

REASONS FOR AN ABATEMENT. An abatement is a reduction in the tax assessed on your property for the fiscal year. To dispute your valuation or assessment or to correct any other billing problem or error that caused your tax bill to be higher than it should be, you must apply for an abatement.

You may apply for an abatement if your property is: 1) overvalued (assessed value is more than fair cash value on January 1 for any reason, including clerical and data processing errors or assessment of property that is non-existent or not taxable to you), 2) disproportionately assessed in comparison with other properties, 3) classified incorrectly as residential, open space, commercial or industrial real property, or 4) partially or fully exempt.

WHO MAY FILE AN APPLICATION. You may file an application if you are:

- the assessed or subsequent (acquiring title after January 1) owner of the property,
- the owner's administrator or executor,
- a tenant paying rent who is obligated to pay more than one-half of the tax,
- a person owning or having an interest or possession of the property, or
- a mortgagee if the assessed owner has not applied.

In some cases, you must pay all or a portion of the tax before you can file.

WHEN AND WHERE APPLICATION MUST BE FILED. Your application must be filed with the board of assessors on or before the date the first installment payment of the actual tax bill mailed for the fiscal year is due, unless you are a mortgagee. If so, your application must be filed between September 20 and October 1. Actual tax bills are those issued after the tax rate is set. Applications filed for omitted, revised or reassessed taxes must be filed within 3 months of the date the bill for those taxes was mailed. THESE DEADLINES CANNOT BE EXTENDED OR WAIVED BY THE ASSESSORS FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN ABATEMENT AND THE ASSESSORS CANNOT BY LAW GRANT YOU ONE. TO BE TIMELY FILED, YOUR APPLICATION MUST BE (1) RECEIVED BY THE ASSESSORS ON OR BEFORE THE FILING DEADLINE OR (2) MAILED BY UNITED STATES MAIL, FIRST CLASS POSTAGE PREPAID, TO THE PROPER ADDRESS OF THE ASSESSORS ON OR BEFORE THE FILING DEADLINE AS SHOWN BY A POSTMARK MADE BY THE UNITED STATES POSTAL SERVICE.

PAYMENT OF TAX. Filing an application does not stay the collection of your taxes. In some cases, you must pay the tax when due to appeal the assessors' disposition of your application. Failure to pay the tax assessed when due may also subject you to interest charges and collection action. To avoid any loss of rights or additional charges, you should pay the tax as assessed. If an abatement is granted and you have already paid the entire year's tax as abated, you will receive a refund of any overpayment.

ASSESSORS DISPOSITION. Upon applying for an abatement, you may be asked to provide the assessors with written information about the property and permit them to inspect it. Failure to provide the information or permit an inspection within 30 days of the request may result in the loss of your appeal rights.

The assessors have 3 months from the date your application is filed to act unless you agree in writing before that period expires to extend it for a specific time. If the assessors do not act on your application within the original or extended period, it is deemed denied. You will be notified in writing whether an abatement has been granted or denied.

APPEAL. You may appeal the disposition of your application. The disposition notice will provide you with further information about the appeal procedure and deadline.

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Ch 59 §61A return	GRANTED <input type="checkbox"/>	Assessed value _____
Date sent _____	DENIED <input type="checkbox"/>	Abated value _____
Date returned _____	DEEMED DENIED <input type="checkbox"/>	Adjusted value _____
On-site inspection		Assessed tax _____
Date _____		Abated tax _____
By _____	Date voted/Deemed denied _____	Adjusted tax _____
	Certificate No. _____	
	Date Cert./Notice sent _____	Board of Assessors
Data changed _____	Appeal _____	_____
	Date filed _____	_____
Valuation _____	Decision _____	_____
	Settlement _____	Date: _____

QUINCY

Name of City or Town

Assessors' Use only

Date Received

FISCAL YEAR 2010 -- FORM OF LIST
Return of personal property subject to taxation
General Laws Chapter 59, § 29

TO BE FILED BY INDIVIDUALS, PARTNERSHIPS, ASSOCIATIONS OR TRUSTS, CORPORATIONS, LIMITED LIABILITY COMPANIES AND OTHER LEGAL ENTITIES SUBJECT TO TAXATION IN THIS CITY OR TOWN
PERSONAL PROPERTY SCHEDULES NOT OPEN TO PUBLIC INSPECTION
(See General Laws Chapter 59, § 32)

Return to: Board of Assessors

Form must be filed by March 1 unless an extension is granted by the board of assessors

1. TAXPAYER INFORMATION. Complete all sections that apply. Please type or print.

A. Name of taxpayer: FID Number: _____ (NOT SSN)

B. Assessors' use only

(1) Owner's name: _____

(2) Business name: _____

C. Indicate status:

☐ Individual. (Do not include social security number above)

☐ Partnership. Provide names of all partners: _____

☐ Association or Trust. Provide names of all members/trustees: _____

☐ Limited Liability Company. Provide names of all members: _____

If any of above, or other non-corporate entity, treated as corporation for federal income tax (a) by default rules, check here ☐ or (b) by election form, check here. ☐ Effective date: _____ Attach federal election form 8832.

Check here ☐ if entity filing federally as a corporation is classified as a manufacturer by Commissioner of Revenue.
[To be classified as a manufacturer, an application must be made to the Commissioner on or before January 31 on form 355Q. G.L. c. 63, §§ 38C & 42B; c. 58, § 2; c. 59, § 5(16)(5) and 830 C.M.R. 58.2.1]

☐ if entity filing federally as a corporation files Massachusetts return 63-20P, 63-23P, 63FI or PS1. (see below)

☐ Corporation. (Check this box only if an incorporated entity)

Check here ☐ if corporation classified as a manufacturer by Commissioner of Revenue. (To be classified as a manufacturer, an application must be made to the Commissioner on or before January 31 on form 355Q. G.L. c. 63, §§ 38C & 42B; c. 58, § 2; c. 59, § 5(16)(5) and 830 C.M.R. 58.2.1)

☐ if an insurance company filing premium excise return 63-20P or 63-23P (G.L. c. 63, §§ 20 & 23).

☐ if a financial institution filing financial institution excise return 63 FI (G.L. c. 63, §§ 1 & 2)

☐ if a utility corporation filing public service corporation franchise tax return PS1 (G.L. c. 63, §52A)

☐ Executor/administrator. Indicate estate of: _____ Decedent's last residence: _____

☐ Other. Specify: _____

D. Nature of business or profession: _____

E. State of formation: _____

F. Date of formation: _____

G. Business address

(1) Address of principal place of business: _____

(2) Mailing address (if different): _____

(3) Telephone number: () _____

H. Location(s) of personal property: _____

2. GENERAL INFORMATION

- A. **WHO MUST FILE A RETURN.** This Form of List (State Tax Form 2) must be filed each year by all individuals, partnerships, associations, trusts, corporations, limited liability companies and other legal entities that own or hold taxable personal property on January 1 unless required to file another local or central valuation personal property return as follows. Pipeline and telephone and telegraph companies that own taxable personal property subject to central valuation under G.L. c. 59, §§ 38A or 41 must file a personal property return with the Massachusetts Department of Revenue listing such property. Any other taxable personal property owned by such pipeline or telephone and telegraph companies must be reported on this return. Taxable personal property of mobile wireless telecommunications companies must be reported on State Tax Form 2MT. Individuals who own or hold household furnishings and effects not situated at their domicile on January 1 must file State Tax Form 2HF. Business or other taxable personal property owned by individuals must be reported on this return. Literary, temperance, benevolent, charitable or scientific organizations that may be entitled to an exemption under G.L. c. 59, § 5 Clause 3 must file State Tax Form 3ABC listing all property they own or hold for those purposes on January 1.
- B. **WHEN AND WHERE RETURN MUST BE FILED.** This return must be filed by March 1 with the board of assessors in the city or town where the personal property is situated on January 1. If the property has no situs on January 1, it must be listed on a return filed with the assessors in the city or town where you are domiciled (legal residence or place of business). A return is not considered filed unless it is complete.
- C. **EXTENSION OF FILING DEADLINE.** The board of assessors may extend the filing deadline if you can show sufficient reason for not filing on time. The latest date the filing deadline can be extended is 30 days after the tax bills are mailed for the fiscal year. Requests for an extension must be made in writing to the assessors.
- D. **PENALTY FOR FAILURE TO FILE OR FILING LATE.** If you do not file a return for the fiscal year, the assessors cannot grant an abatement for overvaluation of the personal property for that year. If the return is not filed on time, the assessors can only grant an abatement if you show a reasonable excuse for the late filing or the tax assessed is more than 150% of the amount that would have been assessed if the return had been timely filed. In that case, only the amount over that percentage can be abated. You can avoid this penalty by filing on time.
- E. **USE OF AND ACCESS TO RETURN.** The information in the return is used by the board of assessors to determine the taxable or exempt status of your personal property and, if taxable, its fair market value. You may also be required to provide the assessors with further information about the property in writing and asked to permit them to inspect it. Personal property information listed in Schedules A-I is not available to the public for inspection under the state public records law. It is available only to the assessors and Massachusetts Department of Revenue for purpose of administering the tax laws.

3. TAXABLE PERSONAL PROPERTY

In general, all tangible personal property situated in Massachusetts and all tangible personal property owned by Massachusetts domiciliaries is taxable unless expressly exempt. [G.L. c. 59, §§ 2 & 18]. Exemptions are usually based on (1) ownership, (2) type of property, or (3) use of property. The following chart summarizes the personal property that is taxable and must be listed in the return. If you have any questions about the taxable status of your personal property, please contact your board of assessors.

A. INDIVIDUALS, PARTNERSHIPS, ASSOCIATIONS, TRUSTS, and LIMITED LIABILITY COMPANIES filing for federal income tax purposes as individuals, partnerships, or disregarded entities; and other non-corporate entities	All tangible personal property requested in the schedules that follow. Individuals are entitled to an exemption for (1) household furniture and effects at the place of their domicile, (2) farm utensils, (3) tools of a mechanic's trade, and (4) boats, fishing gear and nets up to a value of \$10,000 owned and actually used in the individual's business if engaged exclusively in commercial fishing. [G.L. c. 59, § 5, cl. 20].
B. BUSINESS CORPORATIONS as defined in G.L. c. 63, § 30 and taxable under G.L. c. 63, § 39, including Massachusetts and out-of-state corporations treated as such for federal income tax purposes and LIMITED LIABILITY COMPANIES and other unincorporated entities treated as corporations for federal income tax purposes, but not including corporations or entities treated as corporations for federal income tax purposes described in C & D below	Poles, underground conduits, wires and pipes. All "machinery used in the conduct of business" <u>except</u> machines that are: (1) stock in trade, (2) used directly in dry cleaning or laundering processes, to refrigerate goods or to air condition premises, or (3) used directly in purchasing, selling, accounting or administrative functions. [G.L. c. 59, § 5, cl. 16(2)].
C. MANUFACTURING CORPORATIONS and LIMITED LIABILITY COMPANIES and other unincorporated entities treated as corporations for federal income tax purposes that are manufacturers as defined by G.L. c. 63, § 42B and classified as "manufacturing" by the Department of Revenue under G.L. c. 58, § 2 after application. See State Tax Form 355Q.	Poles, underground conduits, wires and pipes. All tangible personal property used in the manufacture or generation of electricity except property that: (1) is a cogeneration facility of 30 megawatts or less in capacity, or (2) was exempt because of a manufacturing classification effective on or before January 1, 1996. [G.L. c. 59, § 5, cl. 16(3)].
D. ALL OTHER MASSACHUSETTS CORPORATIONS subject to taxation under G.L. c. 63, including financial institutions, insurance companies, savings and cooperative banks and utility corporations and ALL OTHER OUT-OF-STATE CORPORATIONS subject to taxation under G.L. c. 63, §§ 20, 23, 52A & 58, including utility, public service and insurance companies (if state of incorporation or principal place of business if incorporated in foreign country exempts similar tangible personal property of Massachusetts insurance companies), but not including unincorporated entities treated as corporations for federal income tax purposes that are subject to tax under G.L. c. 63 as financial institutions, utility or insurance companies.	Poles, underground conduits, wires and pipes. Machinery used in manufacture, or in supplying or distributing water. [G.L. c. 59, § 5, cl. 16(1)].
E. OUT-OF-STATE INSURANCE CORPORATIONS if the state of incorporation or principal place of business if incorporated in a foreign country does not exempt tangible personal property of Massachusetts insurance companies and UNINCORPORATED FINANCIAL INSTITUTIONS, UTILITY OR INSURANCE COMPANIES treated as corporations for federal income tax purposes	All tangible personal property requested in the schedules that follow. [G.L. c. 59, § 5, cl. 16(1)].

4. INSTRUCTIONS FOR COMPLETING SCHEDULES

List all items of taxable personal property owned or held on January 1 in the appropriate schedules that follow, including items in your physical possession on that date under a lease, consignment, license, mortgage, pledge or other arrangement. You must also list all real property owned in the city or town on January 1. For your return to be considered complete, all information specified in the schedules except the "Estimated Market Value" must be provided and all copies of leases, consignments, etc., for any property in your possession under such arrangements must be attached.

- A. **POLES, UNDERGROUND CONDUITS, WIRES AND PIPES.**
- B. **MACHINERY.** Including manufacturing and generating machinery and equipment (turbines, engines, etc.), construction machinery, copying and reproduction equipment, automated data and word processing equipment, appliances (freezers, refrigerators, air conditioners, etc.), electronics (televisions, microwaves, etc.) and any other machines and mechanical devices.
- C. **TOOLS AND EQUIPMENT.** Includes trade, business, or professional tools and equipment, including restaurant, laboratory and medical equipment, not listed as machinery.
- D. **BUSINESS FURNITURE AND FIXTURES.** Includes business, professional, commercial or service fittings and furnishings (desks, tables, cabinets, display cases), rugs, floor coverings and draperies, lamps, specialized lease-hold improvements (restaurant fittings, modular walls, etc.), works of art and decorations, books and professional libraries and all other fittings and effects.
- E. **MERCHANDISE.** Includes goods, wares, or stock in trade in any store or other place of sale, in any warehouse or other place of storage, out on lease or consignment, etc.
- F. **UNREGISTERED MOTOR VEHICLES AND TRAILERS.** Includes motor vehicles not carrying Massachusetts registration plates under G.L. c. 90, unregistered agricultural (except those subject to the farm excise under G.L. c. 59, § 8A) and industrial tractors, trailers, snowmobiles, motorized golf carts and all other unregistered vehicles.
- G. **ANIMALS.** Includes: (1) mules and horses one year or older, (2) neat cattle (cows, yearlings, bulls, steers, heifers, etc.) one to three years old and not held for the owner's personal consumption, (3) neat cattle three years or older, (4) swine, sheep and goats six months or older, (5) domestic fowl (chickens, ducks, geese, turkey), and (6) all other domestic animals, wildlife and gamefish (mink, fox, etc.) not subject to the farm excise under G.L. c. 59, § 8A.
- H. **FOREST PRODUCTS.** Includes forest products severed from the soil such as cordwood, timber, Christmas trees and other forest products not subject to the classified forest products tax under G.L. c. 61.
- I. **OTHER TAXABLE PERSONAL PROPERTY.** Includes all other tangible personal property not specifically exempt from taxation.
- J. **REAL PROPERTY.** Includes all real property owned in the city or town on January 1.

A. POLES, UNDERGROUND CONDUITS, WIRES AND PIPES

* Own/ Other	Type	Quantity/ Run feet	Size	Make	Nature of use	Years installed	** Year of Manufacture	Year of purchase	Purchase price	Estimated market value
Continue list on attachment, in same format, as necessary.									Subtotal Schedule A	0.00
									Subtotal attachment	0.00
									TOTAL	0.00

B. MACHINERY

* Own/ Other	No.	Description	Nature of use	Manufacturer	Model	** Year of Manufacture	Year of purchase	Purchase price	Estimated market value
Continue list on attachment, in same format, as necessary.								Subtotal Schedule B	0.00
								Subtotal attachment	0.00
								TOTAL	0.00

C. TOOLS AND EQUIPMENT

* Own/ Other	No.	Description	Nature of use	Type/model	** Year of Manufacture	Year of purchase	Purchase price	Estimated market value
Continue list on attachment, in same format, as necessary.							Subtotal Schedule C	0.00
							Subtotal attachment	
							TOTAL	0.00

D. BUSINESS FURNITURE AND FIXTURES

* Own/ Other	No.	Description	** Year of Manufacture	Year of purchase	Purchase price	Estimated market value
Continue list on attachment, in same format, as necessary.			Subtotal Schedule D		0.00	0.00
			Subtotal attachment			
			TOTAL		0.00	0.00

E. MERCHANDISE

* Own/ Other	Type	Description	** Year of Manufacture	Year of purchase	Purchase price	Estimated market value
	Finished goods or products					
	Work in progress					
	Materials or supplies					
Continue list on attachment, in same format, as necessary.			Subtotal Schedule E		0.00	0.00
			Subtotal attachment			
			TOTAL		0.00	0.00

F. UNREGISTERED MOTOR VEHICLES AND TRAILERS

* Own/ Other	Model, name, letter or number	Make	Type: Describe sufficiently for identification giving number of passengers, number of doors and type of body. If not required to be registered, so state and name use.	No. of cylinders or rated capacity	** Year of Manufacture	Year of purchase	Purchase price	Estimated market value
Continue list on attachment, in same format, as necessary.							Subtotal Schedule F	0.00
							Subtotal attachment	
							TOTAL	0.00

* Specify if property owned, leased, consigned, etc. and attach copies of lease or other agreement with owner.

** List property by most recent to earliest year of manufacture.

G. ANIMALS

* Own/ Other	No.	Kind	Age	Purchase price	Estimated market value
Continue list on attachment, in same format, as necessary.				Subtotal Schedule G	0.00 0.00
				Subtotal attachment	
				TOTAL	0.00 0.00

H. FOREST PRODUCTS

* Own/ Other	No.	Description	Purchase price (if applicable)	Estimated market value
Continue list on attachment, in same format, as necessary.			Subtotal Schedule H	0.00 0.00
			Subtotal attachment	
			TOTAL	0.00 0.00

I. OTHER TAXABLE PERSONAL PROPERTY

* Own/ Other	No.	Description	** Year of Manufacture	Year of purchase	Purchase price	Estimated market value
Continue list on attachment, in same format, as necessary.					Subtotal Schedule I	0.00 0.00
					Subtotal attachment	
					TOTAL	0.00 0.00

J. REAL PROPERTY

Address	Use: residence or business

Continue list on attachment, in same format, as necessary.

5. SIGNATURES

A. SIGNATURE OF TAXPAYER. This list, prepared or examined by me, includes all taxable personal property owned or held by the maker of this list on January 1 (except, if applicable, property that must be listed on another local or central valuation property return) and to the best of my knowledge and belief, it and all accompanying schedules and statements are true, correct and complete.

Subscribed this _____ day of _____, _____, under the penalties of perjury.

Signature _____ (Sign full name of individual or authorized officer)

Title of authorized officer _____

(Print or type) Name of signer Address Telephone

Email Address _____ FAX Number _____

B. DESIGNATION OF REPRESENTATIVE. If it is your desire to be represented by an employee, attorney, accountant or other agent with respect to any matter associated with this list, indicate the name of the person you have authorized and to whom the contents of this list may be disclosed, along with the information requested.

Name of designated representative _____

Address _____ Telephone () _____

Email Address _____ FAX Number _____

ASSESSORS' USE ONLY